

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 577: MAINE ESTATE TAX after 2012**

**§4102. DEFINITIONS**

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [2011, c. 380, Pt. M, §9 (NEW).]

**1. Adjusted federal gross estate.** "Adjusted federal gross estate" means a decedent's federal gross estate as modified by Maine elective property and the value of all taxable gifts as defined under the Code, Section 2503 made by the decedent during the one-year period ending on the date of the decedent's death.

[ 2013, c. 331, Pt. C, §17 (AMD); 2013, c. 331, Pt. C, §40 (AFF) .]

**2. Federal gross estate.** "Federal gross estate" means the gross estate of a decedent as determined by the assessor in accordance with the Code. The termination provision contained in the Code, Section 2210 must be disregarded.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**3. Federal taxable estate.** "Federal taxable estate" means the taxable estate of a decedent as determined using the applicable provisions of the Code as of the decedent's date of death, except that the state death tax deduction contained in the Code, Section 2058 and the termination provision contained in the Code, Section 2210 must be disregarded.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**4. Maine elective property.** "Maine elective property" means all property in which a decedent at the time of death had a qualified income interest for life and with respect to which for purposes of determining the tax imposed by this chapter or chapter 575 on the estate of a predeceased spouse of the decedent the federal taxable estate of that predeceased spouse was decreased pursuant to subsection 7, paragraph A or section 4062, subsection 1-B, paragraph B. The value of Maine elective property is the value determined by the assessor in accordance with the Code as if such property were includible in the decedent's federal gross estate pursuant to the Code, Section 2044 and, in the case of estates that do not incur a federal estate tax, as if the estate had incurred a federal estate tax.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**5. Maine exclusion amount.** "Maine exclusion amount" means \$2,000,000.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**6. Maine qualified terminable interest property.** "Maine qualified terminable interest property" means property:

A. That is eligible to be treated as qualified terminable interest property under the Code, Section 2056(b)(7); [2011, c. 380, Pt. M, §9 (NEW).]

B. For which no election allowable under the Code, Section 2056(b)(7) is made with respect to the federal estate tax; and [2011, c. 380, Pt. M, §9 (NEW).]

C. With respect to which an election is made, on a return timely filed with the assessor, to treat the property as Maine qualified terminable interest property for purposes of the tax imposed by this chapter. The amount of property with respect to which the election is made may not be less than zero or greater than the amount by which the federal applicable exclusion amount under the Code, Section 2010 exceeds the Maine exclusion amount. For the purposes of this paragraph, "federal applicable exclusion amount" does not include any deceased spousal unused exclusion amount under the Code, Section 2010. [2013, c. 546, §11 (AMD).]

[ 2013, c. 546, §11 (AMD) .]

**7. Maine taxable estate.** "Maine taxable estate" means the federal taxable estate:

A. Decreased by the value of Maine qualified terminable interest property; [2011, c. 380, Pt. M, §9 (NEW).]

B. Increased by the value of Maine elective property; and [2011, c. 380, Pt. M, §9 (NEW).]

C. Increased by, notwithstanding the Code, Section 2035, the value of all taxable gifts as defined under the Code, Section 2503 made by the decedent during the one-year period ending on the date of the decedent's death. [2011, c. 380, Pt. M, §9 (NEW).]

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**8. Nonresident.** "Nonresident" means a natural person domiciled in a jurisdiction other than this State at the time of death.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**9. Personal representative.** "Personal representative" means a personal representative of a decedent or, if there is no personal representative appointed, qualified and acting within this State, any person who is in the actual or constructive possession of any property included in the federal gross estate of the decedent, any Maine elective property or any taxable gifts made during the one-year period ending on the date of the decedent's death.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**10. Resident.** "Resident" means a natural person domiciled in this State at the time of death.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**11. Transfer.** "Transfer" includes the passing of property or any interest therein, in possession or enjoyment, present or future, by inheritance, descent, devise, succession, bequest, grant, deed, bargain sale, gift or appointment in the manner described in this chapter.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

**12. Value.** "Value" means, when determining value for purposes of this chapter, with respect to an estate or to property included in an estate, including Maine qualified terminable interest property, the value as determined by the assessor in accordance with the Code.

[ 2011, c. 380, Pt. M, §9 (NEW) .]

#### SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW). 2013, c. 331, Pt. C, §17 (AMD). 2013, c. 331, Pt. C, §40 (AFF). 2013, c. 546, §11 (AMD).

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